

Audit or Review - Testing Heading wise Checkpoints Report

Client Name: BRAHMIS INDUSTRIES PRIVATE LIMITED

Audit No: BRA25-4 - Accounting Standards (AS): Disclosures Checklist Revised October 2022

SI No	Heading	Check Point	Assertions	Workpaper Ref/Index
1	Accounting Standards (AS): Disclosures Checklist Revised October 2022	Opening balance	Mandatory: Yes Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Admin On: 12/17/2025 13:34:03
2	Accounting Standards (AS): Disclosures Checklist Revised October 2022	vouching of bank accounts with bank statements	Mandatory: Yes Test Result: Yes Annexure: No	Workpaper Ref: 002 Comments: Remarks By: Admin On: 12/18/2025 15:36:25
3	Accounting Standards (AS): Disclosures Checklist Revised October 2022	expenses review - The cash expense limit is not exceeded (The cash expense limit for a business payment to a single person in a single day is Rs 10,000)	Mandatory: Yes Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Admin On: 12/18/2025 13:20:05
4	Accounting Standards (AS): Disclosures Checklist Revised October 2022	TDS on expenses is deducted as per income tax rules (eg TDS on commission)	Mandatory: Yes Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Admin On: 12/17/2025 13:34:15

Audit or Review - Testing Check Point Observation Details

SI No	Check Point	Observations	Remarks By	Client Remarks
1	Opening balance	all the opening balance have been properly entered	Admin()	-
2	vouching of bank accounts with bank statements	bank accounts are matching with bank statements	Admin()	-
3	expenses review - The cash expense limit is not exceeded (The cash expense limit for a business payment to a single person in a single day is Rs 10,000)	no cash tranasction is exceeding Rs 10,000 per day to a single party	Admin()	-
4	TDS on expenses is deducted as per income tax rules (eg TDS on commission)	except is repair and maintance the company have overall complied with the TDS provisions.	Admin()	-